

Internal Revenue Service, Treasury

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TABLE F(8.2).—WITH INTEREST AT 8.2 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.980237	.970453	.963966
2	2	.993301	.973670	.963952	.957509
3	3	.986647	.967148	.957494	
4	4	.980037	.960669	.951080	
5	5	.973472	.954233		
6	6	.966951	.947841		
7	7	.960473	.941491		
8	8	.954039			
9	9	.947648			
10	10	.941300			
11	11	.934994			
12	12	.928731			
12	.....	.922509			

TABLE F(8.6).—WITH INTEREST AT 8.6 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.979794	.969794	.963164
2	2	.993148	.973081	.963149	.956565
3	3	.986344	.966414	.956550	
4	4	.979586	.959793	.949996	
5	5	.972874	.953217		
6	6	.966209	.946686		
7	7	.959589	.940199		
8	8	.953014			
9	9	.946484			
10	10	.940000			
11	11	.933559			
12	12	.927163			
12	.....	.920810			

TABLE F(8.8).—WITH INTEREST AT 8.8 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.979353	.969136	.962364
2	2	.992996	.972494	.962349	.955624
3	3	.986041	.965683	.955609	
4	4	.979135	.958919	.948916	
5	5	.972278	.952203		
6	6	.965468	.945534		
7	7	.958706	.938912		
8	8	.951992			
9	9	.945324			
10	10	.938703			
11	11	.932129			
12	12	.925600			
12	.....	.919118			

TABLE F(9.0).—WITH INTEREST AT 9.0 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.978913	.968481	.961567
2	2	.992844	.971908	.961551	.954686
3	3	.985740	.964954	.954670	
4	4	.978686	.958049	.947839	
5	5	.971683	.951193		
6	6	.964730	.944387		
7	7	.957826	.937629		
8	8	.950972			
9	9	.944167			
10	10	.937411			
11	11	.930703			
12	12	.924043			
12	.....	.917431			

TABLE F(9.2).—WITH INTEREST AT 9.2 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.978474	.967827	.960772
2	2	.992693	.971324	.960755	.953752
3	3	.985439	.964226	.953734	
4	4	.978238	.957180	.946765	
5	5	.971089	.950186		
6	6	.963993	.943242		
7	7	.956949	.936350		
8	8	.949956			
9	9	.943014			
10	10	.936123			
11	11	.929283			
12	12	.922492			
12	.....	.915751			

TABLE F (9.4).—WITH INTEREST AT 9.4 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.978037	.967176	.959980
2	2	.992541	.970742	.959962	.952820
3	3	.985138	.963501	.952802	
4	4	.977790	.956315	.945695	
5	5	.970497	.949182		
6	6	.963258	.942102		
7	7	.956074	.935075		
8	8	.948942			
9	9	.941865			
10	10	.934839			
11	11	.927867			
12	12	.920946			
12914077			

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TABLE F(9.6).—WITH INTEREST AT 9.6 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
		Annual period	Semiannual period	Quarterly period	Monthly period
At least	But less than				
1	1	1.000000	.977600	.966526	.959190
2	2	.992390	.970161	.959171	.951890
3	3	.984838	.962778	.951872	
4	4	.977344	.955452	.944628	
5	5	.969906	.948181		
6	6	.962526	.940965		
7	7	.955201	.933805		
8	8	.947932			
9	9	.940718			
10	10	.933560			
11	11	.926455			
12	12	.919405			
12	.....	.912409			

TABLE F(9.8).—WITH INTEREST AT 9.8 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
		Annual period	Semiannual period	Quarterly period	Monthly period
At least	But less than				
1	1	1.000000	.977165	.965878	.958402
2	2	.992239	.969582	.958382	.950964
3	3	.984539	.962057	.950945	
4	4	.976898	.954591	.943565	
5	5	.969317	.947183		
6	6	.961795	.939832		
7	7	.954331	.932539		
8	8	.946924			
9	9	.939576			
10	10	.932284			
11	11	.925049			
12	12	.917870			
12	.....	.910747			

TABLE F(10.0).—WITH INTEREST AT 10.0 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
		Annual period	Semiannual period	Quarterly period	Monthly period
At least	But less than				
1	1	1.000000	.976731	.965232	.957616
2	2	.992089	.969004	.957596	.950041
3	3	.984240	.961338	.950021	
4	4	.976454	.953733	.942505	
5	5	.968729	.946188		
6	6	.961066	.938703		
7	7	.953463	.931277		
8	8	.945920			
9	9	.938436			
10	10	.931012			
11	11	.923647			
12	12	.916340			
12	.....	.909091			

TABLE F(10.2).—WITH INTEREST AT 10.2 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
		Annual period	Semiannual period	Quarterly period	Monthly period
At least	But less than				
1	1	1.000000	.976298	.964588	.956833
2	2	.991939	.968428	.956812	.949120
3	3	.983943	.960622	.949099	
4	4	.976011	.952878	.941448	
5	5	.968143	.945196		
6	6	.960338	.937577		
7	7	.952597	.930019		
8	8	.944918			
9	9	.937301			
10	10	.929745			
11	11	.922250			
12	12	.914816			
12	.....	.907441			

TABLE F(10.4).—WITH INTEREST AT 10.4 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
		Annual period	Semiannual period	Quarterly period	Monthly period
At least	But less than				
1	1	1.000000	.975867	.963946	.956052
2	2	.991789	.967854	.956031	.948202
3	3	.983645	.959907	.948181	
4	4	.975568	.952025	.940395	
5	5	.967558	.944208		
6	6	.959613	.936455		
7	7	.951734	.928765		
8	8	.943919			
9	9	.936168			
10	10	.928481			
11	11	.920858			
12	12	.913296			
12	.....	.905797			

TABLE F(10.6).—WITH INTEREST AT 10.6 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
		Annual period	Semiannual period	Quarterly period	Monthly period
At least	But less than				
1	1	1.000000	.975436	.963305	.955274
2	2	.991639	.967281	.955252	.947287
3	3	.983349	.959194	.947265	
4	4	.975127	.951174	.939345	
5	5	.966974	.943222		
6	6	.958890	.935336		
7	7	.950873	.927516		
8	8	.942923			
9	9	.935039			
10	10	.927222			
11	11	.919470			
12	12	.911782			
12904159			

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TABLE F(10.8).—WITH INTEREST AT 10.8 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
		Annual period	Semiannual period	Quarterly period	Monthly period
At least	But less than				
1	1	1.000000	.975007	.962667	.954498
2	2	.991490	.966710	.954475	.946375
3	3	.983052	.958483	.946352	
4	4	.974687	.950327	.938299	
5	5	.966392	.942239		
6	6	.958168	.934221		
7	7	.950014	.926271		
8	8	.941930			
9	9	.933914			
10	10	.925966			
11	11	.918086			
12	12	.910273			
12	.....	.902527			

TABLE F(11.0).—WITH INTEREST AT 11.0 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
		Annual period	Semiannual period	Quarterly period	Monthly period
At least	But less than				
1	1	1.000000	.974579	.962030	.953724
2	2	.991341	.966140	.953700	.945466
3	3	.982757	.957774	.945442	
4	4	.974247	.949481	.937255	
5	5	.965811	.941260		
6	6	.957449	.933109		
7	7	.949158	.925029		
8	8	.940939			
9	9	.932792			
10	10	.924715			
11	11	.916708			
12	12	.908770			
12	.....	.900901			

TABLE F(11.2).—WITH INTEREST AT 11.2 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
		Annual period	Semiannual period	Quarterly period	Monthly period
At least	But less than				
1	1	1.000000	.974152	.961395	.952952
2	2	.991192	.965572	.952927	.944559
3	3	.982462	.957068	.944534	
4	4	.973809	.948638	.936215	
5	5	.965232	.940283		
6	6	.956731	.932001		
7	7	.948304	.923792		
8	8	.939952			
9	9	.931673			
10	10	.923467			
11	11	.915333			
12	12	.907272			
12	.....	.899281			

TABLE F(11.4).—WITH INTEREST AT 11.4 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS
[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
		Annual period	Semiannual period	Quarterly period	Monthly period
At least	But less than				
1	1	1.000000	.973726	.960762	.952183
2	2	.991044	.965005	.952157	.943655
3	3	.982168	.956363	.943630	
4	4	.973372	.947798	.935178	
5	5	.964654	.939309		
6	6	.956015	.930896		
7	7	.947452	.922559		
8	8	.938967			
9	9	.930557			
10	10	.922223			
11	11	.913964			
12	12	.905778			
12	.....	.897666			

TABLE F(11.6).—WITH INTEREST AT 11.6 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS
[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
		Annual period	Semiannual period	Quarterly period	Monthly period
At least	But less than				
1	1	1.000000	.973302	.960130	.951416
2	2	.990896	.964440	.951389	.942754
3	3	.981874	.955660	.942728	
4	4	.972935	.946959	.934145	
5	5	.964077	.938338		
6	6	.955300	.929795		
7	7	.946603	.921330		
8	8	.937985			
9	9	.929445			
10	10	.920984			
11	11	.912599			
12	12	.904290			
12	.....	.896057			

TABLE F(11.8).—WITH INTEREST AT 11.8 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS
[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
		Annual period	Semiannual period	Quarterly period	Monthly period
At least	But less than				
1	1	1.000000	.972878	.959501	.950651
2	2	.990748	.963877	.950624	.941855
3	3	.981582	.954959	.941828	
4	4	.972500	.946124	.933114	
5	5	.963502	.937370		
6	6	.954588	.928698		
7	7	.945756	.920105		
8	8	.937006			
9	9	.928337			
10	10	.919748			
11	11	.911238			
12	12	.902807			
12894454			

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TABLE F(12.0).—WITH INTEREST AT 12.0 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
	1	1.000000	.972456	.958873	.949888
1	2	.990600	.963315	.949860	.940960
2	3	.981289	.954260	.940932	
3	4	.972065	.945290	.932087	
4	5	.962928	.936405		
5	6	.953877	.927603		
6	7	.944911	.918884		
7	8	.936029			
8	9	.927231			
9	10	.918515			
10	11	.909882			
11	12	.901329			
12	.....	.892857			

TABLE F(12.2).—WITH INTEREST AT 12.2 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
	1	1.000000	.972034	.958247	.949128
1	2	.990453	.962754	.949099	.940067
2	3	.980997	.953563	.940038	
3	4	.971632	.944460	.931063	
4	5	.962356	.935443		
5	6	.953168	.926512		
6	7	.944069	.917667		
7	8	.935056			
8	9	.926129			
9	10	.917287			
10	11	.908530			
11	12	.899856			
12	.....	.891266			

TABLE F(12.4).—WITH INTEREST AT 12.4 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
	1	1.000000	.971614	.957623	.948370
1	2	.990306	.962195	.948340	.939176
2	3	.980706	.952868	.939147	
3	4	.971199	.943631	.930043	
4	5	.961785	.934484		
5	6	.952461	.925425		
6	7	.943228	.916454		
7	8	.934085			
8	9	.925030			
9	10	.916063			
10	11	.907183			
11	12	.898389			

TABLE F(12.4).—WITH INTEREST AT 12.4 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS—Continued

[Applicable after April 30, 1989]

¹ Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		² Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
12889680			

TABLE F(12.6).—WITH INTEREST AT 12.4 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

¹ Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		² Factors for payout at the end of each period			
At least	but less than	Annual period	Semiannual period	Quarterly period	Monthly period
	1	1.000000	.971195	.957000	.947614
1	2	.990159	.961638	.947583	.938289
2	3	.980416	.952175	.938258	
3	4	.970768	.942805	.929025	
4	5	.961215	.933527		
5	6	.951756	.924341		
6	7	.942390	.915245		
7	8	.933117			
8	9	.923934			
9	10	.914842			
10	11	.905840			
11	12	.896926			
12	.....	.888099			

TABLE F(12.8).—WITH INTEREST AT 12.8 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

¹ Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		² Factors for payout at the end of each period			
At least	but less than	Annual period	Semiannual period	Quarterly period	Monthly period
	1	1.000000	.970777	.956379	.946860
1	2	.990013	.961082	.946828	.937403
2	3	.980126	.951484	.937372	
3	4	.970337	.941981	.928011	
4	5	.960647	.932574		
5	6	.951053	.923260		
6	7	.941554	.914040		
7	8	.932151			
8	9	.922842			
9	10	.913625			
10	11	.904501			
11	12	.895468			
12	.....	.886525			